

**R307. Environmental Quality, Air Quality.**

**R307-121. General Requirements: ~~[Clean Fuel Vehicle Tax Credits]~~ Clean Air and Efficient Vehicle Tax Credit.**

**R307-121-1. Authorization and Purpose.**

This rule is authorized by Sections 59-7-605 and 59-10-1009. These statutes establish criteria and definitions used to determine eligibility for an income tax credit. R307-121 establishes procedures to provide proof of purchase to the Board for an OEM vehicle or the conversion of a motor vehicle for which an income tax credit is allowed under Sections 59-7-605 and 59-10-1009.

**R307-121-2. Definitions.**

Definitions. The following additional definitions apply to R307-121.

"Air quality standards" means air quality standards as defined in Subsection 59-7-605(1)(a) and 59-10-1009(1)(a).

"Clean fuel" means clean fuel as defined in Subsection 19-1-402(1).

"Clean fuel vehicle" means clean fuel vehicle as defined in Subsection 19-1-402(2).

"Conversion equipment" means a package which may include fuel, ignition, emissions control, and engine components that are modified, removed, or added to a motor vehicle or special mobile equipment to make that motor vehicle or equipment eligible.

"Fuel economy standards" means fuel economy standards as defined in Subsection 59-7-605(1)(f) and 59-10-1009(1)(f).

"Manufacturer's Statement of Origin" means a certificate showing the original transfer of a new motor vehicle from the manufacturer to the original purchaser.

"Motor Vehicle" means a motor vehicle as defined in 41-1a-102.

"Original equipment manufacturer(OEM) vehicle" ~~[is]~~ means original equipment manufacturer(OEM) as defined in Subsection 19-1-402(8).

"Original purchase" means original purchase as defined in Subsection 59-7-605(1)(i) and 59-10-1009(1)(i).

**R307-121-3. Demonstration of Eligibility for OEM Compressed Natural Gas Vehicles.**

To demonstrate that an OEM Compressed Natural Gas vehicle is eligible, proof of purchase shall be made by submitting the following documents to the executive secretary:

(1)(a) a copy of the Manufacturer's Statement of Origin or equivalent manufacturer's documentation showing that the motor vehicle is an OEM Compressed Natural Gas vehicle, or

(b) a signed statement by an Automotive Service Excellence (ASE) ~~[—]~~ certified technician that includes the vehicle identification number (VIN) and states that the motor vehicle is an eligible OEM vehicle; ~~[and]~~

(2) an original or copy of the purchase order, customer invoice, or receipt including the VIN, purchase date, and price of the motor vehicle; and

(3) a copy of the current Utah vehicle registration.

**R307-121-4. Demonstration of Eligibility for Motor Vehicles that meet Air Quality and Fuel Economy Standards**

To demonstrate that a motor vehicle is eligible for the tax credit based on air quality and fuel economy standards, proof of purchase shall be made by submitting the following documents to the executive secretary:

(1) a copy of the Manufacturer's Statement of Origin or equivalent manufacturer's documentation;

(2) a signed statement from the taxpayer claiming the tax credit, stating that the motor vehicle was acquired as the original purchase;

(3) an original or copy of the purchase order, customer invoice, or receipt including the VIN, purchase date, and price of the motor vehicle;

(4) the underhood identification number or engine group of the motor vehicle; and

(5) a copy of the current Utah vehicle registration.

**R307-121-[4]5. Demonstration of Eligibility for Motor Vehicles Converted to ~~[Clean Fuels]~~ Natural Gas or Propane.**

To demonstrate that a conversion of a motor vehicle to be fueled by ~~[clean fuel]~~ natural gas or propane is eligible for the tax credit, proof of purchase shall be made by submitting the following documentation to the executive secretary:

(1) the VIN;

(2) the fuel type before conversion;

(3) the fuel type after conversion;

(4) (a) ~~[if the vehicle is registered within a county with an inspection and maintenance (I/M) program,]~~ a copy of the motor vehicle inspection report from an approved station showing that the converted ~~[clean fuel]~~ motor vehicle meets all county emissions requirements for all installed fuel systems if the motor vehicle is registered within a county with an inspection and maintenance (I/M) program, or

(b) in all other areas of the State, a signed statement by an ASE~~[-]~~-certified technician that includes the VIN and states that the conversion is functional;

(5) each of the following:

(a) the conversion equipment manufacturer,

(b) the conversion equipment model number,

(c) the date of the conversion, and

(d) the name, address, and phone number of the person that converted the motor vehicle;

(6) proof of certification required in 59-10-1009(1)(b) or 59-7-605(1)(b);

(7) an original or copy of the purchase order, customer invoice, or receipt; and

(8) a copy of the current Utah vehicle registration.

**R307-121-6. Demonstration of Eligibility for Motor Vehicles Converted to Electricity.**

(1) To demonstrate that a conversion of a motor vehicle to

be powered by electricity is eligible for the tax credit, proof of purchase shall be made by submitting the following documentation to the executive secretary:

- (a) the VIN;
- (b) the fuel type before conversion;
- (c) the fuel type after conversion;
- (d) each of the following:
  - (i) the conversion equipment manufacturer,
  - (ii) the conversion equipment model number,
  - (iii) the date of the conversion, and
  - (iv) the name, address, and phone number of the person that converted the motor vehicle;
- (e) an original or copy of the purchase order, customer invoice, or receipt; and
- (f) a copy of the current Utah vehicle registration.

(2) If the converted motor vehicle does not have any auxiliary sources of combustion emissions, then the applicant shall submit a signed statement by an ASE-certified technician that includes the VIN and states that the conversion is functional, and that the converted motor vehicle does not have any auxiliary source of combustion emissions.

(3) If the converted motor vehicle has an auxiliary source of combustion emissions, then the applicant shall submit:

- (a) a copy of the vehicle inspection report from an approved station showing that the converted motor vehicle meets all county emissions requirements for all installed fuel systems if the motor vehicle is registered within a county with an I/M program, or
- (b) in all other areas of the State, a signed statement by an ASE-certified technician that includes the VIN and states that the conversion is functional, and
- (c) proof of certification required in 59-10-1009(1)(b) or 59-7-605(1)(b).

#### **R307-121-[5]7. Demonstration of Eligibility for Special Mobile Equipment Converted to Clean Fuels.**

To demonstrate that a conversion of special mobile equipment to be fueled by clean fuel is eligible for the tax credit, proof of purchase shall be made by submitting the following documentation to the executive secretary:

- (1) a description, including serial number, of the special mobile equipment for which credit is to be claimed;
- (2) the fuel type before conversion;
- (3) the fuel type after conversion;
- (4) the conversion equipment manufacturer and model number;
- (5) the date of the conversion;
- (6) the name, address and phone number of the person that converted the special mobile equipment; and
- (7) an original or copy of the purchase order, customer invoice, or receipt; and
- (8) proof of certification required in 59-10-1009(1)(b) or 59-7-605(1)(b).

**KEY: air pollution, alternative fuels, tax credits, motor vehicles**

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